\sim Please insert the following paragraph on page 1, before line 7.



--Background of the Invention--

Please insert the following paragraph on page 1, before line 22.



--Summary of the Invention--

Please insert the following paragraph on page 4, before line 15.



--Brief Description of the Drawings --

IN THE ABSTRACT:

Please add the new Abstract of the Disclosure submitted herewith on a separate sheet.

IN THE CLAIMS:

Please amend claims 2-11 as follows:

- VC' wh
 - 2. (Amended) The acoustic device according to claim 1, wherein said soundboard comprises an expanded polycarbonate sheet.
 - 3. (Amended) The acoustic device according to claim 1, wherein said soundboard has a cellular rigid foam structure.